AMENDMENTS TO THE CLAIMS

Listing of Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application:

Claim 1 (Currently Amended). An accounting system including an accounting center and a terminal device for communicating with the accounting center, comprising:

a first memory built in the terminal device and adapted to store accounting point information;

a second memory included in the terminal device and configured to store information received from an external source external to the terminal device;

a first controller included in the terminal device and configured to update the accounting point information stored in the first memory and to update attributes of the received information when the received information is stored in the second memory,

wherein when the received information is stored into the second memory the first controller reduces the accounting point information stored in the first memory and updates the attributes of the received information from an unavailable state to an available state; and

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a second controller included in the terminal device and configured to transmit the <u>remaining</u> accounting point information stored in the first memory to the accounting center and to set the <u>remaining</u> accounting point information to an initial value based on an accounting processing status received by the terminal device from the accounting center corresponding to the <u>remaining</u> accounting point information, wherein the accounting center performs an accounting process based on the <u>remaining</u> accounting point information transmitted from the terminal device.

Claims 2-3 (Canceled).

Claim 4 (Previously Presented). The accounting system as claimed in claim 1, wherein when the accounting point information stored in the first memory is below a minimum for the first received information stored in the second memory, the controller performs control so that the attributes of the received information are held in the unavailable state to a user.

Claim 5 (Previously Presented). The accounting system as claimed in claim 1, wherein when the accounting point information stored in the first memory is below a minimum for the received information stored in the second memory, the second controller transmits the accounting point information stored in the first

memory to the accounting center and sets the accounting point information stored in the first memory at the initial value based on the status of accounting processing corresponding to the accounting point information.

Claim 6 (Canceled).

Claim 7 (Previously Presented). The accounting system as claimed in claim 1, further comprising a third controller for making a request for purchasing the accounting point information to the accounting center and updating the accounting point information stored in the first memory based on the accounting processing status corresponding to the accounting point information received from the accounting center.

Claims 8-12 (Canceled).